IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

UMAPATHY et al.

Examiner:

Carrie A. Stroder

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Title:

METHOD AND SYSTEM OF ACCOUNTING TRANSACTIONS

THROUGH CONCURRENT PROCESSING OF EVENTS IN CYBER

SPACE

This paper is being filed electronically with the U.S. Patent Office

AMENDMENT

Mail Stop AMENDMENT Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In connection with the above-identified application filed herewith, please enter the following amendment:

Amendments to the Specification begin on page 2 of this paper.

Remarks begin on page 3 of this paper.